

## **GONZALES CENTRAL APPRAISAL DISTRICT**

### **2018 ANNUAL REPORT**

#### **Introduction**

This report shall serve as the annual report for Gonzales Central Appraisal District (District). This report provides information concerning appraisal activities for the year including: general information about the District; District budget; taxing entities in the District and their market and taxable values; number and type of accounts appraised; appeals, arbitration, and litigation; and State review.

#### **General Information**

The District is a political subdivision of the State and was established in 1979 by the passage of Senate Bill 621. Prior to 1979 each taxing unit could have their own tax office and appraise properties using their own practices. A property owner could have a different value for his property from each taxing unit. Senate Bill 621 required each county to establish a central Appraisal District. A Tax Code was written that established appraisal standards, appeal procedures, and a regular review of each Appraisal District by a State agency.

The District is governed by a Board of Directors (Directors) who are elected by the elected officials of the voting taxing entities. The Directors appoint the Chief Appraiser, who manages the administrative and appraisal operations of the District. The Directors set policy, approve the budget, review expenditures, appoint the Appraisal Review Board (ARB), the Agricultural Advisory Appraisal Board and the Tax Payer Liaison Officer (if required). The Directors also establish the Districts office, contract of necessary services, adopt the Biennial Reappraisal Plan, and designate the Districts depository. In 2018 the Board of Directors changed the District's name to Gonzales Central Appraisal District to reflect the intent of Senate Bill 621.

The District is required to be managed by a professional staff whose appraisers have received training prescribed by the State and overseen by the Texas Department of Licensing and Regulation (TDLR). All appraisers are registered with TDLR and must complete courses and exams to qualify as a Registered Professional Appraiser (RPA) within five years from their date of registration, and fulfill continuing education requirements to maintain this designation.

The District is required to identify and appraise all property within its boundaries, administer exemptions and special appraisals. The District appraises residential, commercial, and business personal property at market value as of January 1, using mass appraisal standards and techniques in compliance with the Texas Property Tax Code, the International Association of Assessing Officers, and the Uniform Standards of Professional Appraisal Practice. The District employs Pritchard & Abbott, Inc., to appraise minerals, industrials, utilities, and personal property.

#### **Appraisal District Budget**

The District's budget for 2018 was \$1,553,369, and it was adopted by the Directors on July 19, 2018. The 2018 budget was a 11.83% increase from the 2017 budget.

**Values per Entity**

Gonzales County values are being heavily influenced by the Eagle Ford Shale oil and gas development. The following table shows the values of each taxing entity participating in the District.

<b>ENTITY</b>	<b>2017 MARKET VALUE</b>	<b>2017 TAXABLE VALUE</b>	<b>2018 MARKET VALUE</b>	<b>2018 TAXABLE VALUE</b>
GONZALES COUNTY	5,797,734,360	2,840,411,350	5,812,510,570	2,878,364,300
GONZALES ISD	2,953,035,860	1,383,087,920	3,022,854,700	1,440,424,010
NIXON-SMILEY CISD	1,555,712,110	686,625,740	1,538,762,680	694,057,920
WAELDER ISD	573,955,990	168,548,050	584,664,060	180,286,380
CITY OF GONZALES	516,798,000	435,641,160	638,591,840	439,878,450
CITY OF NIXON	70,132,310	64,036,770	77,282,540	69,789,360
CITY OF SMILEY	15,567,730	12,088,690	15,284,670	11,642,870
CITY OF WAELDER	43,903,550	37,666,140	44,541,130	38,266,070
CUERO ISD	208,707,130	170,964,460	183,918,300	147,153,880
SHINER ISD	224,239,120	149,839,840	201,427,940	129,076,470
MOULTON ISD	152,485,510	69,503,930	149,978,680	71,824,060
YOAKUM ISD	125,959,870	92,238,570	127,044,570	94,062,670
GONZALES COUNTY ESD#1	5,794,071,680	2,836,053,900	5,808,650,090	2,873,503,180
GONZALES COUNTY ESFD#1	5,794,071,680	2,836,053,900	5,808,650,090	2,873,503,180
GONZALES HEALTHCARE SYSTEMS	4,784,245,260	2,370,278,810	4,816,023,370	2,414,252,030
YOAKUM HOSPITAL DISTRICT	128,219,370	94,857,070	129,569,650	96,962,750
NIXON HOSPITAL DISTRICT	661,444,160	222,569,430	664,162,690	233,100,760
GONZALES COUNTY UWCD	4,478,922,850	1,939,725,090	4,530,048,720	2,007,324,260

### Property Types Appraised

In 2018 the District had approximately 43,519 parcels. The number of parcels per major category is:

Residential	4,132
Commercial	851
Industrial	1,245
Mineral	17,433
Agricultural Land	8,768
Business Personal Property	720

### Exemption Information

The District is responsible for the administration of all property tax exemptions granted. These exemptions include mandated homestead exemptions, optional homestead exemptions, over 65 exemptions, disability exemptions, disabled veteran exemptions, and 100% disabled exemptions. The most common exemption a property owner qualifies for is the Homestead Exemption (HS). In order to qualify for the HS exemption the property owner must own and reside in the residence on January 1 and the owner or spouse claims no other HS exemption. In January the District mails HS exemption applications to property owners who may qualify for this exemption. The application must be completed and returned to the District by April 30. A property owner may file a late HS application if it is filed no later than one year after the taxes become delinquent. A property owner who turns 65 any time during the year qualifies for the Over 65 exemption and can apply for the exemption anytime during the year after they turn 65. The following list is the taxing entities in the District and the Homestead/ Over 65/ Disabled Persons exemptions they offer.

Entity	2017 Tax Rate	2018 Tax Rate	Local Homestead Exemption
City of Gonzales	0.2750	0.30500	None
City of Nixon	0.40180	0.40180	None
City of Smiley	0.34820	0.36000	\$15,000/OV65/DP
City of Waelder	0.20640	0.22440	None

Gonzales County ESD#1	0.04700	0.05060	None
Gonzales County ES Fire D#1	0.03000	0.02990	None
Gonzales County	0.47850	0.47840	None
Gonzales County Underground Water	0.00680	0.00660	None
Gonzales Healthcare	0.34000	0.36000	None
Nixon Hospital District	0.02060	0.01940	None
Yoakum Hospital District	0.21680	0.20040	None
Gonzales ISD	1.16000	1.18000	\$25,000/OV65/DP
Nixon - Smiley CISD	1.17000	1.17000	20%/\$25,000/OV65/DP
Waelder ISD	1.16660	1.15620	\$25,000/OV65/DP
Moulton ISD	1.01000	0.99000	20%/\$25,000/OV65/DP
Cuero ISD	1.50000	1.61000	\$25,000/OV65/DP
Shiner ISD	1.11010	1.11010	\$25,000/OV65/DP
Yoakum ISD	1.50001	1.48000	\$25,000/OV65/DP

### Appeals, Arbitration and Litigation

During 2018 there were no appeals filed by taxing entities or taxpayers with regard to the certified appraisal rolls for any of the taxing entities. There is one lawsuit still in litigation, and two new lawsuits were filed in 2018. There were two requests for binding arbitration.

There were 1,556 protests filed by property owners or agents. The ARB heard 297 protests, and granted \$4,500,200 in value reduction through the protest hearings.

## **Legislative Changes**

The Texas Legislature did not meet in 2018.

## **State Review**

The Comptroller's office performs the Property Value Study (PVS) and the Methods and Assistance Program (MAP) as their yearly review of the District on a rotating basis.

The PVS estimates each school district's taxable property value through the effectiveness of the District's appraisals. The District's values must be within five percent of the State's values in order for the Comptroller to certify local value to the Commissioner of Education for school funding. All school districts in the District's boundaries received local value for 2018. The results for the 2018 PVS for Gonzales County were: median level of appraisal 0.99; Coefficient of Dispersion 13.12; and Price-Related Differential 0.98.

The MAP study for the District was conducted in 2017. The District passed all of the Mandatory Requirements and met all of the Appraisal District Activities requirements.

For additional information visit our website at [www.gonzalescad.org](http://www.gonzalescad.org) or call our office at 830-672-2879. We are located at 928 St. Paul St., Gonzales, Texas, 78629. Our hours are 8:00 am to 5:00 pm, Monday thru Friday.